## IN THE CLAIMS:

Please amend Claim 1 as indicated below. The following is a complete listing of claims and replaces all prior versions and listings of claims in the present application:

 (Currently Amended) A method for tracking costs incurred by an entity comprising a plurality of groups, the method comprising:

receiving billing information associated with consumption of computer-related hardware processing resources from a provider, the billing information including a plurality of computer-related hardware processing jobs executed by the provider for the entity and a corresponding plurality of unique identifiers;

reading a business model file comprising at least one business dimension within the entity, the at least one business dimension including:

organizational information including a list of a plurality of groups within the entity, and

application profile information including associations of identity information identifying each of one or more computer-related hardware processing tasks with one of the groups in the plurality of groups within the entity which had the computer-related hardware processing task performed by the provider that utilize one or more of the plurality of computer-related hardware processing jobs executed by the provider to each group and to one or more of the unique identifiers; and

allocating the billing information by the at least one business dimension including matching associating each of the plurality of unique identifiers to one of the groups in the

<u>plurality of groups within the entity which had</u> one or more of the computer related hardware processing tasks performed by each group the provider;

wherein the foregoing steps are executed by at least one computer processing unit.

- (Previously Presented) The method of claim 1 wherein the at least one business dimension further comprises at least one of a business process and an associated business performance metric.
- (Previously Presented) The method of claim 2 wherein the allocating step further comprises determining a total cost incurred by at least one of the plurality of groups.
- 4. (Previously Presented) The method of claim 1 wherein the reading step further comprises:

determining an internal structure of the entity, including the plurality of groups within the entity;

determining a billing detail of the plurality of groups within the entity; determining a value driver of the entity; and determining an application profile of the entity.